
IN THE SENATE OF THE UNITED STATES.

FEBRUARY 20, 1865.

Read twice and referred to the Committee on Finance.

FEBRUARY 24, 1865.

Reported by Mr. SHERMAN, with amendments, viz: Strike out the words within [brackets] and insert those printed in *italics*.

AN ACT

To amend an act entitled "An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes," approved June thirtieth, eighteen hundred and sixty-four.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*
3 That the act entitled "An act to provide internal revenue to
4 support the government, to pay interest on the public debt,
5 and for other purposes," approved June thirtieth, eighteen
6 hundred and sixty-four, be, and the same is hereby, amended
7 as hereinafter set forth, namely:

8 [That section four be amended by striking out the word
9 "five" and inserting in lieu thereof the word "ten."]

10 [That section eight be amended by striking out, after the
11 words "shall appoint," the words "with the approval of the

12 said commissioner, one assistant assessor, who shall be a
 13 resident of the district of said assessor; and in case of a va-
 14 cancy occurring in the office of assessor, by reason of death
 15 or any other cause, the assistant assessor," and inserting in
 16 lieu thereof the words "on the recommendation of the said
 17 commissioner, one or more assistant assessors, who shall be
 18 residents of the district of said assessor; and in case of a
 19 vacancy occurring in the office of assessor, by reason of death
 20 or any other cause, the senior assistant assessor."]

21 *That section eight be amended by striking out, after the*
 22 *words "within each of which the," the words "Secretary of the*
 23 *Treasury, whenever there shall be a vacancy, or the public*
 24 *interest shall require, shall appoint, with the approval of the*
 25 *said commissioner, one assistant assessor, who shall be a resi-*
 26 *dent of the district of said assessor," and inserting in lieu*
 27 *thereof the words "assessor, whenever there shall be a vacancy,*
 28 *shall appoint, with the approval of said commissioner, one*
 29 *assistant assessor, who shall be a resident of such assessment*
 30 *district. And hereafter no more than one assistant assessor*
 31 *shall be employed for any one assessment district."*

32 [That section fourteen be amended by striking out the
 33 word "fifty," and inserting in lieu thereof the words "twenty-
 34 five."]

35 That section twenty-five be amended by inserting after
 36 the words "four hundred thousand dollars," the words "and

37 not exceeding one million of dollars, and one-eighth of one
 38 per centum on all sums above one million of dollars;" [by
 39 inserting after the words "reasonable charges for," the word
 40 "advertising;" and by striking out all of the first proviso;
 41 and by striking out the word "further" in the second proviso.]

42 *That section twenty-two be amended by inserting after*
 43 *the words "and approved by the proper," and before the word*
 44 *"officer," where they occur in three places in said section, the*
 45 *word "accounting."*

46 That section twenty-six be amended by striking out the
 47 word "apportionment," and inserting in lieu thereof the word
 48 "appointment."

49 That section twenty-eight be amended by striking out
 50 all after the enacting clause and inserting in lieu thereof the
 51 words, "That each of said collectors shall, within twenty days
 52 after receiving his annual collection list from the assessors,
 53 give notice, by advertisement published in each county in his
 54 collection district, in one newspaper printed in such county, if
 55 any such there be, and by notifications to be posted up in
 56 at least four public places in each county in his collection
 57 district, that the said duties have become due and payable,
 58 and state the time and place within said county at which
 59 he or his deputy will attend to receive the same, which
 60 time shall not be less than ten days after such notification;
 61 And if any person shall neglect to pay, as aforesaid,

62 for more than ten days, it shall be the duty of the
63 collector or his deputy to issue to such person a notice,
64 to be left at his dwelling or usual place of business,
65 or be sent by mail, demanding the payment of said
66 duties or taxes, stating the amount thereof, with a fee
67 of twenty cents for the issuing and service of such no-
68 tice, and with four cents for each mile actually and necessarily
69 travelled in serving the same. And if such persons shall not
70 pay the duties or taxes, and the fee of twenty cents and
71 mileage as aforesaid, within ten days after the service or
72 the sending by mail of such notice, it shall be the duty of
73 the collector or his deputy to collect the said duties or taxes,
74 and fee of twenty cents and mileage, with a penalty of ten
75 per centum additional upon the amount of duties. And with
76 respect to all such duties or taxes as are not included in the
77 annual lists aforesaid, and all taxes and duties the collec-
78 tion of which is not otherwise provided for in this act, it shall
79 be the duty of each collector, in person or by deputy, to de-
80 mand payment thereof, in the manner last mentioned, within
81 ten days from and after receiving the list thereof from the
82 assessor, or within twenty days from and after the expiration
83 of the time within which such duty or tax should have been
84 paid; and if the annual or other duties shall not be paid within
85 ten days from and after such demand therefor, it shall be law-
86 ful for such collector, or his deputies, to proceed to collect the

87 said duties or taxes, with ten per centum additional thereto,
88 as aforesaid, by distraint and sale of the goods, chattels, or
89 effects of the persons delinquent as aforesaid. And in case
90 of distraint, it shall be the duty of the officer charged with
91 the collection to make, or cause to be made, an account of
92 the goods or chattels distrained, a copy of which, signed by
93 the officer making such distraint, shall be left with the owner
94 or possessor of such goods, chattels, or effects, or at his or her
95 dwelling, or usual place of business, with some person of suit-
96 able age and discretion, if any such can be found, with a note
97 of the sum demanded, and the time and place of sale;
98 and the said officer shall forthwith cause a notification to
99 be published in some newspaper within the county wherein
100 said distraint is made, if there is a newspaper published
101 in said county, or to be publicly posted up at the post
102 office, if there be one within five miles, nearest to the
103 residence of the person whose property shall be distrained,
104 and in not less than two other public places, which notice
105 shall specify the articles distrained, and the time and place for
106 the sale thereof, which time shall not be less than ten nor
107 more than twenty days from the date of such notification, and
108 the place proposed for sale not more than five miles distant
109 from the place of making such distraint. And in any case
110 in which any person, bank, association, company, or corpo-
111 ration required by law to make return to the Commissioner

112 of Internal Revenue shall refuse or neglect to make such re-
113 turn within the time specified, the amount of circulation, de-
114 posit, and capital, or either, shall be estimated by the proper
115 assessor or assistant assessor, and shall be certified by him to
116 the Commissioner. And in all cases in which the person,
117 bank, association, company, or corporation required by law to
118 make payment of taxes to the Commissioner shall neglect or
119 refuse to make such payment within the time required, the
120 Commissioner shall certify the amount of tax due by such
121 person, bank, association, or corporation, with all the penalties,
122 additions and expenses accruing to the collector of the
123 proper district, who shall collect the same by distraint and
124 sale, as in other cases. And the same proceedings may be
125 had to enforce the collection of taxes which have already
126 accrued and which still remain unpaid. And if any person,
127 bank, association, company, or corporation liable to pay any
128 duty shall neglect or refuse to pay the same after demand,
129 the amount shall be a lien in favor of the United States from
130 the time it was due until paid, with the interests, penalties,
131 and costs that may accrue in addition thereto, upon all pro-
132 perty and rights to property; and the collector, after demand,
133 may levy or by warrant may authorize a deputy collector
134 to levy upon all property and rights to property belonging to
135 such person, bank, association, company, or corporation, or
136 on which the said lien exists, for the payment of the sum

137 due as aforesaid, with interest and penalty for non-pay-
138 ment, and also of such further sum as shall be sufficient for
139 the fees, costs, and expenses of such levy. And in all cases
140 of sale, the certificate of such sale by the collector shall have
141 the same effect as is prescribed by the one hundred and nine-
142 tenth section of the act to which this is an amendment.
143 And all persons and officers of companies or corporations
144 are required, on demand of a collector or deputy collector
145 about to distrain or having distrained on any property and
146 rights of property, to exhibit all books containing or sup-
147 posed to contain evidence or statements relating to the sub-
148 ject or subjects of distraint, or the property or rights of pro-
149 perty liable to distraint for the tax so due as aforesaid: *Pro-*
150 *vided*, That in any case of distraint for the payment of the
151 duties or taxes aforesaid, the goods, chattels, or effects so
152 distrained shall and may be restored to the owner or pos-
153 sessor, if prior to the sale payment of the amount due or
154 tender thereof shall be made to the proper officer charged
155 with the collection of the full amount demanded, together
156 with such fee for levying, and such sum for the necessary
157 and reasonable expense of removing, advertising, and keep-
158 ing the goods, chattels, or effects so distrained, as may be
159 prescribed by the Commissioner of Internal Revenue; but
160 in case of non-payment or tender as aforesaid, the said offi-
161 cers shall proceed to sell the said goods, chattels, or effects,

162 at public auction, and shall and may retain from the pro-
 163 ceeds of such sale the amount demandable for the use of the
 164 United States, with the necessary and reasonable expenses
 165 of distraint and sale, and a commission of five per centum
 166 thereon for his own use, rendering the overplus, if any there
 167 be, to the person whose goods, chattels, or effects shall have
 168 been distrained: *Provided, further,* That there shall be ex-
 169 empt from distraint the tools or implements of a trade or
 170 profession, one cow, arms, and provisions, and household
 171 furniture kept for use, school books, and apparel necessary
 172 for a family.”

173 That section thirty-eight be amended by striking there-
 174 from the words “thirty-five,” and inserting in lieu thereof
 175 the words “thirty-six.”

176 *That section forty be amended by inserting after the*
 177 *words “appointment of a successor” the words: Provided,*
 178 *That in case it shall appear to the Secretary of the Treasury*
 179 *that the interest of the government shall so require, he may,*
 180 *by his order, direct said duties to be performed by such other*
 181 *one of the said deputies as he may in such order designate.*

182 That section fifty-two be amended by inserting before
 183 the words “That all assessors,” the words “And be it
 184 further enacted;” by inserting after the word “deputies,” the
 185 words “revenue agents;” and by striking out after the word

186 “charged” the word “and,” and inserting in lieu thereof
 187 the word “or.”

188 That section fifty-three be amended *by inserting after*
 189 *the word “distiller,” where it first occurs, the words be-*
 190 *fore distilling any spirits;* by striking out after the
 191 word “any,” and preceding the words “still or stills,”
 192 the word “additional;” by striking out after the word “used,”
 193 and preceding the words “shall be erected,” the words “as
 194 aforesaid,” and inserting in lieu thereof the words “for dis-
 195 tilling;” and by inserting after the words “shall be erected,”
 196 the words “or used.”

197 That section fifty-four be amended by striking out the
 198 words “the same,” and inserting in lieu thereof the words
 199 “and owning the same, and owning the building used as a
 200 distillery, and the land on which the same is located, and if
 201 the building or land is leased, the terms and conditions of the
 202 lease;” and by striking out the word “one,” and inserting in
 203 lieu thereof the word “three.”

204 That section fifty-five be amended by inserting after the
 205 words “said duties shall be a lien,” the words “on the spirit
 206 distilled and;” and by adding at the end of the first proviso
 207 the words “except when made and used in the manufacture
 208 of vinegar or acetic acid, in which case the duties shall be
 209 collected on the basis of the actual proof.”

210 That section fifty-six be amended by adding at the end
 H. R. 744—2

211 of the section the following words, to wit: "and in all sales
212 of spirits hereafter made, where not otherwise specially
213 agreed, a gallon shall be taken to be a gallon of first proof,
214 according to the standard set forth and declared for the in-
215 spection and gauging of spirits throughout the United
216 States."

217 That section fifty-seven be amended by striking out the
218 words "twenty-five," in the last proviso, and inserting "fifty"
219 in its place; and by adding to the said proviso the following
220 words, "and distilled from apples or peaches, shall pay one
221 dollar and fifty cents per gallon."

222 That section fifty-nine be amended by striking out the
223 words "so inspected and," and also "forthwith," in the last
224 clause of the first sentence; and by adding to the said sen-
225 tence, after the word "warehouse," the words "before the
226 day prescribed by law for making return of the same;" and
227 by striking out the words "one hundred," and inserting in
228 lieu thereof the words "three hundred."

229 That section sixty-one be amended by striking out after
230 the words "and all," the words "refined coal oil," and insert-
231 ing in lieu thereof the words "distilled or refined coal oil,
232 distillate benzoin or benzole;" [also by inserting after the word
233 "warehouse," and before the words "and no drawback," the
234 following words, "and the same fees shall be allowed for ex-
235 ports as are allowed to exporters for like services in the cus-

236 tom-house;"] and by inserting after the words "redistilled,"
 237 and before the words "for export," the words "or canned."

238 That section sixty-eight be amended by inserting after
 239 the word "suits" the words "and shall be deemed guilty of
 240 a misdemeanor, and be subject to imprisonment for a term
 241 not exceeding one year;" and that the proviso to said section
 242 be amended by adding after the words "forfeiture shall
 243 have" the word "been;" and by striking out the word
 244 "the" where it occurs the second time before the word
 245 "nature."

246 That section seventy-four be amended by striking out
 247 the word "or" after the word "with," and inserting,
 248 in lieu thereof, the word "one;" and by striking out the
 249 words "and hold the same until the license is produced,"
 250 and inserting in lieu thereof the words "and the assessor of
 251 the district in which the seizure has occurred may, on ten
 252 days' notice, published in any newspaper in the district, or
 253 served personally on the peddler, or at his dwelling-house,
 254 require such peddler to show cause, if any he has, why the
 255 horses, wagon, and contents, pack, bundle, or basket so
 256 seized shall not be forfeited; and, in case no sufficient cause
 257 is shown, the assessor may direct a forfeiture, and issue an
 258 order to the collector or to any deputy collector of the dis-
 259 trict for the sale of the property so forfeited; and one-half
 260 of the same, after payment of the expenses of the proceed-

261 ings, shall be paid to the officer making the seizure, and the
 262 other half thereof to the collector for the use of the United
 263 States.”

264 That section seventy-nine be amended by inserting in
 265 the first paragraph, after the words “claim agents,” the
 266 words “patent agents;” by striking out, in the same para-
 267 graph, the words “carrying on such,” and inserting in lieu
 268 thereof the words “may carry on;” by striking out, in the
 269 same paragraph, the words “may transact such business;”
 270 by inserting, in paragraph nine, after the words “other se-
 271 curities,” the words “for themselves or others;” by striking
 272 from said paragraph the words “and shall make oath or
 273 affirmation, according to the form to be prescribed by the
 274 Commissioner of Internal Revenue, that all their transac-
 275 tions are made for a commission;” by striking out the proviso
 276 at the end of paragraph “twenty-eight;” by adding to par-
 277 agraph thirty-two the following proviso: [*“Provided, fur-*
 278 *ther, That no man between the ages of twenty and forty-*
 279 *five who is not enrolled for military duty, or regularly ex-*
 280 *empted from enrolment or draft for physical disability, shall*
 281 *be entitled to a license as a peddler.”*]

282 By striking out all of paragraph “forty-nine,” and in-
 283 serting in lieu thereof the following, to wit:

284 “Forty-nine. Miners shall pay for each and every
 285 license the sum of ten dollars. Every person, firm, or com-

pany who shall employ others in the business of mining for coal, or for gold, silver, copper, lead, iron, zinc, spelter, or other minerals, not having taken out a license as a manufacturer, and no other, shall be regarded as a miner under this act.

“Fifty. A license of ten dollars shall be required of every person, firm, or company engaged in the carrying or delivery of money, valuable papers, or any articles for pay, or doing an express business, whose gross receipts therefrom exceed the sum of six hundred dollars per annum. But one license fee of ten dollars shall be required from any one person, firm, or company in respect to all the business to be done by such person, firm, or company on a continuous route, and the payment of such license fee shall cover all business done upon such route by such person, firm or company, anywhere in the United States; and such license fee shall be required only from the principal in such business, and not from any subordinate.

“Fifty-one. Substitute brokers shall pay one hundred dollars for each and every license, and in addition thereto ten dollars for each substitute procured by him and actually mustered into the military service of the United States. Every person who shall furnish or offer to furnish for pay, fee, or reward, volunteers, representative recruits, or substitutes for men drafted or liable to be drafted, for the military

311 or naval service of the United States, shall be deemed a
 312 substitute broker under this act: *Provided, however,* Tha
 313 persons appointed by any State, county, city, township, or
 314 district, or the officers thereof, to procure the enlistment of
 315 volunteers or substitutes to fill the quota of such State,
 316 county, city, township, or district, for the military service of
 317 the United States, under the call of the President of the
 318 United States, shall not be considered substitute brokers:
 319 *And provided, further,* That such person or agent shall
 320 receive no compensation except that which is given by such
 321 *State, county, town, city, or district.*

322 “Fifty-two. Insurance brokers shall pay twenty-five
 323 dollars for each license. Any person who shall negotiate or
 324 procure insurance in behalf of another person or party for
 325 which he shall receive any pay, commission, or compensa-
 326 tion, shall be regarded as an insurance broker under this act,”
 327 *and the licenses herein provided for shall take effect on the*
 328 *first day of May next.*

329 That section eighty-one be amended by striking there-
 330 from the words “seventy-three,” and inserting in lieu
 331 thereof the words “seventy-four,” and by striking out the
 332 words “to vinters,” and inserting in lieu thereof the words
 333 “nor to vintners.”

334 [That section eighty-three be amended by inserting after
 335 the words “within his district, monthly,” the words “within

336 ten days from the twentieth day of each month," and by
337 inserting after the words "such duties within" the word
338 "said," and by striking out after the words "ten days," fol-
339 lowing the words "after demand in writing delivered to him
340 in person, or left at his house or place of business, or manu-
341 factory, or sent by mail."]

342 That section eighty-four be amended by striking out
343 the words "eighty-first" and inserting in lieu thereof the
344 words "eighty-second," and by striking out the words
345 "eighty-fourth" and inserting in lieu thereof the words
346 "eighty-fifth."

347 That section eighty-six be amended by striking out the
348 words "deposit at the time of sale," after the words "freight
349 from the place of," and inserting in lieu thereof the word
350 "manufacture," and in the next following paragraph by
351 striking out the word "that" where it first occurs, and in-
352 serting in lieu thereof the word "the."

353 That section eighty-seven be amended by striking out
354 after the words "accurately setting" the word "for," and
355 inserting in lieu thereof the word "forth," and after the words
356 "description of the manufactured article," by striking out
357 the words "the proposed market for the same, whether for-
358 eign or domestic," and by inserting after the word "as-
359 sessor," and preceding the word "assistant," the word "or."

360 That section ninety be amended by striking out all

361 after the enacting clause and inserting in lieu thereof the
362 following: "That any person, firm, company, or corpora-
363 tion, now or hereafter engaged in the manufacture of to-
364 bacco, snuff or cigars of any description whatsoever, shall
365 be, and hereby is, required to make out and deliver to the
366 assistant assessor of the assessment district a true state-
367 ment or inventory of the quantity of each of the different
368 kinds of tobacco, snuff-flour, snuff, cigars, tinfoil, licorice,
369 and stems held or owned by him or them on the first day
370 of January of each year, or at the time of commencing
371 business under this act, setting forth what portion of said
372 goods was manufactured or produced by him or them,
373 and what was purchased from others, whether chewing,
374 smoking, fine-cut, shorts, pressed, plug, snuff-flour, or pre-
375 pared snuff, or cigars, which statement or inventory shall
376 be verified by the oath or affirmation of such person or
377 persons, and be in manner and form as prescribed by the
378 Commissioner of Internal Revenue; and every such person,
379 company, or corporation shall keep in a book, in such man-
380 ner and form as said Commissioner may prescribe, an
381 accurate account of all the articles aforesaid thereafter pur-
382 chased by him or them, the quantity of tobacco, snuff,
383 snuff-flour, or cigars, of whatever description sold, con-
384 sumed, or removed for consumption or sale, or removed
385 from the place of manufacture; and he or they shall, on or

386 before the tenth day of each month, furnish to the assistant
387 assessor of the district a true and accurate copy of the
388 entries in said book during the preceding month, which
389 copy shall be verified by oath or affirmation, [on the receipt
390 whereof an assessment of the duties due by said person,
391 company, or corporation shall be immediately made and
392 transmitted to the collector of the district, to whom said
393 duties shall be paid within five days thereafter;] and in case
394 the duties shall not be paid within [the said] five days,
395 *after demand thereof*, the said collector may, on one
396 day's notice, distrain for the same, with ten per
397 centum additional on the amount thereof, subject to
398 all the provisions of law relating to licenses, returns,
399 assessments, payment of taxes, liens, fines, penalties, and
400 forfeitures, not inconsistent herewith in the case of other
401 manufacturers; and such duty shall be paid by the manu-
402 facturer or the person for whom the goods are manufac-
403 tured, as the assessor may deem best for the collection of
404 the revenue: *Provided*, That it shall be the duty of any
405 manufacturer or vender of tin-foil or other material
406 used in covering manufactured tobacco, on demand of
407 any officer of internal revenue, to render to such officer
408 a correct statement, verified by oath or affirmation, of the
409 quantity and amount of tinfoil or other materials sold or
410 delivered to any person or persons named in such demand;

411 and in case of refusal or neglect to render such statement,
412 or of cause to believe such statement to be incorrect or
413 fraudulent, the assessor of the district may cause an exami-
414 nation of persons, books, and papers to be made in the
415 same manner as provided in the fourteenth section of this
416 act: *Provided, further,* That manufactured tobacco, snuff,
417 or cigars, whether of domestic manufacture or imported,
418 may be transferred, without payment of the duty, to a
419 bonded warehouse established in conformity with law and
420 treasury regulations, under such rules and regulations and
421 upon the execution of such transportation bonds or other
422 security as the Secretary of the Treasury may prescribe,
423 said bonds or other security to be taken by the collector of
424 the district from which such removal is made; and may be
425 transported from such a warehouse to a bonded warehouse
426 used for the storage of merchandise at any port of entry,
427 and may be withdrawn from bonded warehouse for con-
428 sumption on payment of the duty, or removed for export to
429 a foreign country without payment of duty, in conformity
430 with the provisions of law relating to the removal of dis-
431 tilled spirits, all the rules, regulations, and conditions of
432 which, so far as applicable, shall apply to tobacco, snuff, or
433 cigars in bonded warehouse. And no drawback shall in
434 any case be allowed upon any manufactured tobacco, snuff,

435 or cigars, upon which any excise duty has been paid, either
436 before or after it has been placed in bonded warehouse.”

437 That section ninety-one be amended by striking out all
438 after the enacting clause, and inserting in lieu thereof the
439 following: “That all manufactured tobacco, snuff, or cigars,
440 whether of domestic manufacture or imported, shall, before
441 the same is used or removed for consumption, be inspected
442 and weighed by an inspector appointed under the fifty-
443 eighth section of the act to which this is an amendment,
444 who shall mark or affix a stamp upon the box or other
445 package containing such tobacco, snuff, or cigars, in a
446 manner to be prescribed by the Commissioner of Internal
447 Revenue, denoting the kind or form of tobacco and the weight
448 of such package, with the date of inspection and the name of
449 the inspector. The fees of such inspection shall in all cases be
450 paid by the owner of the manufactured tobacco, snuff, or cigars,
451 so inspected and weighed. And the penalties for the fraudu-
452 lent marking of any box or other package of tobacco, snuff,
453 or cigars, and for any fraudulent attempt to evade the duties
454 on tobacco, snuff, or cigars, so inspected, by changing in any
455 manner the package or the marks thereon, shall be the same
456 as are provided in relation to distilled spirits by existing laws.
457 And all cigars manufactured after the passage of this act
458 shall be packed in boxes. And any manufactured tobacco,
459 snuff, and cigars, whether of domestic manufacture or im-

460 ported, which shall be sold or pass out of the hands of the man-
 461 ufacturer or importer, except into a bonded warehouse, with-
 462 out the inspection marks or stamps affixed by the inspector,
 463 unless otherwise provided, shall be forfeited, and may be
 464 seized wherever found, and shall be sold, one-half of the
 465 proceeds of such sale to be paid to the informer, and the
 466 other moiety to the United States. The Commissioner of
 467 Internal Revenue shall keep an account of all stamps deliv-
 468 ered to the several inspectors; and said inspectors shall also
 469 keep an account of all stamps by them used or placed upon
 470 boxes containing cigars, and of all tobacco, snuff, and cigars
 471 inspected, and the name of the person, firm, or company for
 472 whom the same were so inspected, and return to the assessor
 473 of the district a separate and distinct account of the same;
 474 and also return to the said Commissioner on demand all
 475 stamps not otherwise accounted for, and shall give a bond
 476 for a faithful performance of all the duties to which he may
 477 be assigned, and to return or account for all stamps which
 478 may be placed in his hands."

479 That section ninety-two be amended by striking out the
 480 words "by this act," and inserting in lieu thereof the words
 481 "by law."

482 That section ninety-four be amended by inserting after
 483 the words "pea coal" the words "or coal that will pass
 484 through a five-eighth inch and over a three-eighth inch

485 mesh ;” in the paragraph relating to gas, by adding after
 486 the words “ understood to be,” in the first proviso, the words
 487 “ in addition to the gas consumed by said company or other
 488 party ;” by inserting in the last proviso in the paragraph on
 489 gas, after the words “ coal tar,” where they first occur, the
 490 words “ and ammoniacal liquor ;” and by inserting after the
 491 words “ coal tar,” where they occur the second time in said
 492 proviso, the words “ and the products of the manufacture of
 493 ammoniacal liquor ;” by inserting after the word “ naphtha,”
 494 in the paragraph relating to coal illuminating oil, the word
 495 “ distillate ;” by inserting after the words “ returns, assess-
 496 ments,” the words “ removing to and withdrawing from
 497 warehouses ;” by striking from the proviso relating to naph-
 498 tha, after the word “ exceeding,” the word “ eighty,” and
 499 inserting in lieu thereof the word “ seventy ;” by strik-
 500 ing from the paragraph relating to gunpowder the words
 501 “ at twenty-eight cents per pound or less, a duty of one cent
 502 per pound ; when valued above twenty-eight and not exceed-
 503 ing thirty-eight cents per pound, a duty of one and a half
 504 cent per pound,” and inserting in lieu thereof “ at thirty-eight
 505 cents per pound or less, five per centum ad valorem ;” and
 506 by striking out, in the last line of said paragraph, the word
 507 “ eight,” and inserting in lieu thereof the word “ ten ;” by
 508 inserting in the paragraph relating to bill-heads, printed, after
 509 the word “ circulars,” the words “ law blanks, conveyancers’

510 blanks, and other printed forms;" *by striking out of the*
 511 *clause relating to printed books the word "magazines," and*
 512 *by inserting after the word "newspapers" the word periodi-*
 513 *cal magazines;* by adding at the end of the paragraph
 514 relating to printed books the words "which shall be paid
 515 by the publishers thereof: [*Provided, That Bibles and*
 516 *Testaments, or volumes consisting only of parts of either,*
 517 *prayer-books, arithmetics, spelling-books, geographies, gram-*
 518 *mars, and school-books of the kinds used in common*
 519 *and primary schools, and all books printed exclusively*
 520 *for the use of Sunday schools, shall be exempt from any*
 521 *duty or tax, anything to the contrary notwithstanding:*
 522 *Provided, further, That this exemption shall not apply to*
 523 *any volume which is valued at more than two dollars;"] by*
 524 inserting in the paragraph relating to photographs, after the
 525 words "being copies of engravings, or works of art," the
 526 words "when the same are sold by the producer at wholesale
 527 at a price not exceeding ten cents each, or are;" by striking
 528 from the paragraph relating to "hulls, as launched," the
 529 word "launched," and inserting in lieu thereof the words
 530 "finished, including cabins, inner and upper works;" *by in-*
 531 *serting after the word "sewing," in the proviso to the para-*
 532 *graph relating to "sails, tents, awnings, and bags," the words,*
 533 *"or pasting;"* by inserting at the end of the paragraph relat-
 534 ing to stoves and hollow-ware the following:

535 “On railroad chairs, and railroad and ship spikes, made
 536 of wrought iron, five dollars per ton;” by striking out, in the
 537 second proviso of the paragraph relating to “rivets,” the
 538 words “upon which no duty has been assessed or paid,”
 539 and inserting in lieu thereof the words “the duty to which
 540 it was liable;” and after the word “loops,” in the line fol-
 541 lowing, inserting “not having been paid;” by striking out
 542 the paragraph relating to steam engines, and inserting in lieu
 543 thereof the following words: “On steam, locomotive, and
 544 marine engines, including the boilers and all their parts, a
 545 duty of five per centum ad valorem: *Provided*, That when
 546 such boilers or parts thereof shall have been once assessed
 547 and a duty previously paid thereon, the amount so paid shall
 548 be deducted from the duties on the finished engine.

549 “On boilers of all kinds, water tanks, sugar tanks, oil
 550 stills, sewing machines, lathes, tools, planes, planing ma-
 551 chines, shafting and gearing, a duty of five per centum ad
 552 valorem.

553 “On iron railings, gates, fences, furniture, and statuary,
 554 a duty of five per centum ad valorem;” by adding at the
 555 end of the paragraph relating to quicksilver the following:
 556 “*Provided*, That quicksilver may be transferred, without
 557 payment of the duty, to a bonded warehouse established in
 558 conformity with law and treasury regulations, under such
 559 rules and regulations and upon the execution of such trans-

560 portation bonds or other security as the Secretary of the
561 Treasury may prescribe; said bonds or other security to be
562 taken by the collector of the district from which such re-
563 moval is made, and may be transported from such ware-
564 house to a bonded warehouse used for the storage of mer-
565 chandise at any port of entry; and quicksilver so bonded
566 may be withdrawn from the bonded warehouse for consump-
567 tion on payment of the duty, or removed for export to a
568 foreign country without payment of duty, in conformity
569 with the provisions of law relating to the removal of dis-
570 tilled spirits, all the rules, regulations, and conditions of
571 which, so far as applicable, shall apply to quicksilver in
572 bonded warehouse; and no drawback shall in any case be
573 allowed upon any quicksilver upon which any excise duty
574 has been paid, either before or after it has been placed in
575 bonded warehouse;" by adding at the end of the para-
576 graph relating to copper and lead ingots the following
577 proviso: "*Provided, however,* That brass made of cop-
578 per and spelter, on which a duty of three per centum
579 ad valorem shall have been assessed and paid, shall be
580 assessed and pay a duty of three per centum on the
581 increased value only thereof;" by inserting in the paragraph
582 relating to rolled brass, after the word "sheets," the words
583 "copper, zinc, and brass nails;" [by adding to the paragraph
584 relating to patent, enamelled, and japanned leather, the words

585 “*Provided*, That when a duty has been paid on the leather
 586 in the rough, the duty shall be assessed and paid only on the
 587 increased value;”] by striking out all of the first sentence of
 588 the proviso in the paragraph relating to wines or liquors, and
 589 inserting in lieu thereof the words “*Provided*, That the re-
 590 turn, assessment, collection, and the time of collection of the
 591 duties on such wines, and wine made of grapes, shall be sub-
 592 ject to the regulations of the Commissioner of Internal Rev-
 593 enue;” by inserting in the paragraph relating to cloth, after
 594 the word “felted,” the words “articles or;” after the word
 595 “warps,” in the proviso of said paragraph, by striking out
 596 the word “for,” and inserting in lieu thereof the words “sold
 597 before;” by inserting in the paragraph relating to ready-made
 598 clothing, after the word “dress,” the words “not otherwise
 599 assessed and taxed as such;” and by striking out of the same
 600 paragraph all after the words “does not exceed the sum of,”
 601 and inserting the words “one thousand dollars per annum
 602 shall be exempt from duty;” by inserting in the paragraph
 603 relating to manufactures of cotton, after the word “cloths,”
 604 in the first proviso, the words “or articles,” and after the
 605 word “fabrics,” in the second proviso, the words “or arti-
 606 cles;” by striking out the words “as aforesaid,” where they
 607 occur the second time in said proviso, and by inserting at the
 608 end of said proviso the words “and when made wholly by
 609 the same manufacturer shall be subject to a duty only of
 H. R. 744—4

610 five per centum ad valorem ;” [by striking out in paragraph
 611 relating to diamonds, precious stones, and imitations thereof,
 612 and all other jewelry, the word “ten” and inserting in lieu
 613 thereof the word “five;”] by striking out of said section the
 614 several paragraphs from the words “on cavendish, plug,
 615 twist,” down to and including the words “and the other to the
 616 United States,” and inserting in lieu thereof the following:

617 “On snuff, manufactured of tobacco or any substitute for
 618 tobacco, ground dry or damp, pickled, scented, or otherwise,
 619 of all descriptions, *when prepared for use*, forty cents per
 620 pound.

621 [“On cavendish, plug, twist, and all other kinds of
 622 manufactured tobacco, not herein otherwise provided for,
 623 forty cents per pound.]

624 “On tobacco twisted by hand, or reduced from leaf
 625 into a condition to be consumed, without the use of any ma-
 626 chine or instrument, and without being pressed, sweetened,
 627 or otherwise prepared, thirty cents per pound.

628 “On fine-cut chewing tobacco, whether manufactured
 629 with the stems in or not, or however sold, whether loose, in
 630 bulk, or in *rolls*, packages, papers, wrappers, or boxes,
 631 [forty] *thirty-five* cents per pound.

632 “On smoking tobacco of all kinds not otherwise herein
 633 provided for, thirty-five cents per pound.

634 “On smoking tobacco made exclusively of stems, *and*
635 *so sold*, fifteen cents per pound.

636 “On cigarettes made of tobacco, enclosed in a paper
637 wrapper, and put up in packages containing not more than
638 twenty-five cigarettes, *and valued at not more than five*
639 *dollars per hundred packages*, five cents per package.

640 [“On all cigars, cheroots, and cigarettes, made wholly
641 of tobacco, or of any substitutes therefor, whether imported
642 or of domestic manufacture, sixty cents per pound; and no
643 tare for the box or package in which any cigars or cigarettes
644 are packed shall be allowed in ascertaining the weight. And
645 the duty as aforesaid on all cigars, cheroots, or cigarettes
646 imported shall be levied, collected, and paid under such reg-
647 ulations as the Secretary of the Treasury shall prescribe;”
648 by inserting in the last paragraph relating to cigars,
649 after the words “imprisonment not exceeding thirty days,”
650 the words, “And any person furnished with such permit may
651 apply to the assistant assessor or inspector of the district to
652 have any cigars of their own manufacture weighed; and on
653 receiving a certificate of the weight, for which such fee as
654 may be prescribed by the Commissioner of Internal Reve-
655 nue shall be paid by the owner thereof, may sell and deliver
656 such cigars to any purchaser, in the presence of said assist-
657 ant assessor or inspector, in bulk or unpacked, without pay-
658 ment of the duty. A copy of the certificate shall be

659 retained by the assistant assessor, or by the inspector, who
 660 shall return the same to the assistant assessor of the district.
 661 The purchaser shall pack such cigars in boxes, and have the
 662 same inspected and marked or stamped according to the
 663 provisions of this act, and shall make a return of the same
 664 as inspected to the assistant assessor of the district, and, un-
 665 less removed to a bonded warehouse, shall pay the duties
 666 on such cigars within five days after purchasing them to the
 667 collector of the district wherein they were manufactured,
 668 and before the same have been removed from the store or
 669 building of such purchaser, or from his possession; and any
 670 such purchaser who shall neglect for more than five days to
 671 pack and have such cigars duly inspected, and pay the
 672 duties thereon according to this act, or who shall purchase
 673 any cigars from any person not holding such permit, the
 674 duties thereon not having been paid, shall be deemed guilty
 675 of a misdemeanor, and be fined not exceeding five hundred
 676 dollars, and be imprisoned not exceeding six months, at the
 677 discretion of the court, and the cigars shall be forfeited and
 678 sold, one-fourth for the benefit of the informer, one-fourth
 679 for the officer who seized or had them condemned, and one-
 680 half shall be paid to the government."]

681 *On cigarettes made wholly of tobacco or any substitute*
 682 *therefor, on cheroots or short sixes, and on all cigars valued*
 683 *at fifteen dollars or less per thousand, with the tax included*

684 *five dollars per thousand; and on all cigarettes or cigars*
 685 *valued higher than as aforesaid, fifteen dollars per thousand.*

686 That section ninety-six be amended by inserting after
 687 the words "concentrated milk," the words "cider and cider-
 688 vinegar, and sugar or molasses made from other articles
 689 than the sugar-cane;" by striking out after the words "use
 690 exclusively," the words "materials prepared for the manu-
 691 facture of hoop-skirts exclusively, and unfit for other use,
 692 such as," and inserting in lieu thereof the word "and," and
 693 by striking out the words "for joining hoops together,"
 694 and inserting in lieu thereof the words "used in the manu-
 695 facture of hoop-skirts."

696 That section ninety-nine be amended by striking out
 697 the words "gold and silver bullion and coin," and by
 698 striking out the words "of all contracts for such sales," and
 699 inserting in lieu thereof the words "upon any sales or con-
 700 tracts for the sale of gold and silver bullion and coin, one-
 701 tenth of one per centum on the amount of such sales or
 702 contracts."

703 [That section one hundred and three be amended by
 704 striking out the words "two and a half per centum upon
 705 the gross receipts," and inserting "two and a half per
 706 centum upon net receipts under three thousand dollars, and
 707 five per centum upon the excess."]

708 [That section one hundred and three be further amended

709 by adding the following after the word "vehicle," where it
 710 occurs the second time in the section: "*Provided, That this*
 711 *section shall not apply to those teams, wagons, and vehicles*
 712 *used in transporting logs for lumber from the forests to the*
 713 *place or places of manufactory, or to the teams or vehicles*
 714 *used in the transportation of ores from the mines where the*
 715 *same is excavated to the place where they are reduced or*
 716 *worked.*"]

717 *That section one hundred and three be amended by*
 718 *inserting after the words "and any foreign port," the words*
 719 *"but such duty shall be assessed upon the transportation of*
 720 *persons and property shipped from a port within the United*
 721 *States, through a foreign territory to a port within the*
 722 *United States, and shall be assessed upon, and collected*
 723 *from, persons, firms, companies, or corporations within the*
 724 *United States receiving such freight or transportation."*
 725 *And that section one hundred and three be amended by*
 726 *adding at the end of said section the following: "And pro-*
 727 *vided, further, That no tax under this section shall be as-*
 728 *essed upon any person whose gross receipts do not exceed*
 729 *one thousand dollars per annum."*

730 *That section one hundred and five be amended by*
 731 *striking out, at the end thereof, the words "for the quarter*
 732 *then next preceding."*

733 *That section one hundred and nine be amended by*

734 striking out, after the words "one hundred and," the word
 735 "two," and inserting in lieu thereof the word "three."

736 *That section one hundred and ten be amended by*
 737 *striking out, after the words "and redemption thereof," the*
 738 *words "nor to any savings bank having no capital stock,*
 739 *and whose business is confined to receiving deposits and*
 740 *loaning the same, or interest for the benefit of the depositors*
 741 *only, and which do no other business of banking."*

742 That section one hundred and sixteen be amended by
 743 striking out all after the enacting clause and inserting in
 744 lieu thereof the following: "That there shall be levied, col-
 745 lected, and paid annually upon the annual gains, profits, and
 746 income of every person residing in the United States, or of
 747 any citizen of the United States residing abroad, whether
 748 derived from any kind of property, rents, interests, divi-
 749 dends, or salaries, or from any profession, trade, employment,
 750 or vocation, carried on in the United States or elsewhere, or
 751 from any other source whatever, a duty of five per centum
 752 on the excess over six hundred dollars and not exceeding
 753 five thousand dollars, and a duty of ten per centum on the
 754 excess over five thousand dollars; and in ascertaining the
 755 income of any person liable to an income tax, the amount of
 756 income received from institutions whose officers, as required
 757 by law, withhold a per centum of the dividends made by
 758 such institutions and pay the same to the Commissioner of

759 Internal Revenue, or other officer authorized to receive the
 760 same, shall be included; and the amount so withheld shall
 761 be deducted from the tax which otherwise would be
 762 assessed upon such person. And the duty herein provided
 763 for shall be assessed, collected, and paid upon the gains,
 764 profits, and income for the year ending the thirty-first day of
 765 December next preceding the time for levying, collecting, and
 766 paying said duty: *Provided*, That income derived from
 767 interest upon notes, bonds, and other securities of the United
 768 States, *and also all premiums on gold and coupons*
 769 shall be included in estimating incomes under this section,
 770 [and shall also include all premiums on gold or cou-
 771 pons:] *Provided, further*, That only one deduction of six
 772 hundred dollars shall be made from the aggregate incomes
 773 of all the members of any family, composed of parents and
 774 minor children, or husband and wife: [*And provided, fur-*
 775 *ther*, That net profits realized by sales of real estate pur-
 776 chased since January first, eighteen hundred and sixty-four,
 777 shall be chargeable as income, and losses on sales of real
 778 estate purchased since January first, eighteen hundred and
 779 sixty-four, and sold within the year for which income is esti-
 780 mated, shall be deducted from the income of such year.”]
 781 *And provided, further*, That net profits realized by sales of
 782 real estate purchased within the year for which income is
 783 estimated, shall be chargeable as income; and losses on sales

784 *of real estate purchased within the year, for which income is*
785 *estimated, shall be deducted from the income of such year.*

786 That section one hundred and seventeen be amended
787 by striking out all after the enacting clause, and inserting
788 in lieu thereof the following: "That in estimating the
789 annual gains, profits, and income of any person, all national,
790 State, county, and municipal taxes paid within the year
791 shall be deducted from the gains, profits, or income of the
792 person who has actually paid the same, whether owner,
793 tenant, or mortgagor; also the salary or pay received for
794 services in the civil, military, naval, or other service of the
795 United States, including senators, representatives, and dele-
796 gates in Congress, above the rate of six hundred dollars
797 per annum; also the amount paid by any person for the
798 rent of the homestead used or occupied by himself or
799 his family, and the rental value of any homestead used or
800 occupied by any person or by his family, in his own right
801 or in the right of his wife, shall not be included and as-
802 sessed as part of the income of such person. In estimat-
803 ing the annual gains, profits, or income of any person,
804 the interest received or accrued upon all notes, bonds,
805 and mortgages, or other forms of indebtedness bearing in-
806 terest, whether paid or not, if good and collectable, less
807 the [rates of] interest paid by or due from such person, shall
808 be included and assessed as part of the income of such per-

son for each year; and also all income or gains derived from the purchase and sale of stocks or other property, real or personal, and of live stock, and the amount of live stock, sugar, wool, butter, cheese, pork, beef, mutton, or other meats, hay and grain, or other vegetable or other productions, being the growth or produce of the estate of such person sold, not including any part thereof unsold or on hand during the year next preceding the thirty-first of December, until the same shall be sold, shall be included and assessed as part of the income of such person for each year, and *his share of* the gains and profits of all companies, whether incorporated or partnership, shall be included in estimating the annual gains, profits, or income of any person entitled to the same, whether divided or otherwise. In estimating deductions from income, as aforesaid, when any person rents buildings, lands, or other property, or hires labor to [carry on] *cultivate* land, or to conduct any other business from which such income is actually derived, or pays interest upon any actual incumbrance thereon, the amount actually paid for such rent, labor, or interest, shall be deducted; and also the amount paid out for usual or ordinary repairs, not exceeding the average paid out for such purposes for the preceding five years, shall be deducted, but no deduction shall be made for any amount paid out for new buildings, permanent improvements, or betterments, made to increase the value of any

834 property or estate: *Provided*, That in cases where the salary
835 or other compensation paid to any person in the employment
836 or service of the United States shall not exceed the rate of
837 six hundred dollars per annum, or shall be by fees, or uncer-
838 tain or irregular in the amount or in the time during which
839 the same shall have accrued or been earned, such salary or
840 other compensation shall be included in estimating the
841 annual gains, profits, or income of the person to whom the
842 same shall have been paid, in such manner as the Commis-
843 sioner of Internal Revenue, under the direction of the Sec-
844 retary of the Treasury may prescribe.”

845 That section one hundred and eighteen be amended
846 by striking out all after the enacting clause, and inserting in
847 lieu thereof the words, “That it shall be the duty of all per-
848 sons of lawful age to make and render a list or return, in
849 such form and manner as may be prescribed by the Com-
850 missioner of Internal Revenue, to the assistant assessor of
851 the district in which they reside, of the amount of their in-
852 come, gains, and profits, as aforesaid; and all guardians and
853 trustees, whether as executors, administrators, or in any other
854 fiduciary capacity, shall make and render a list or return, as
855 aforesaid, to the assistant assessor of the district in which
856 such guardian or trustee resides, of the amount of income,
857 gains, and profits of any minor or person for whom they act as
858 guardian or trustee; and the assistant assessor shall require

859 [any] *every* list or return to be verified by the oath or affirma-
 860 tion of the party rendering it, and may increase the amount
 861 of any list or return, if he has reason to believe that
 862 the same is understated; and in case any person, guardian,
 863 or trustee shall neglect or refuse to make and render such
 864 list or return, or shall render a false or fraudulent list or re-
 865 turn, it shall be the duty of the assessor or assistant assessor
 866 to make such list, according to the best information he can
 867 obtain, by the examination of such person, and his books and
 868 accounts, or any other evidence, and to add [twenty-five] *fifty*
 869 per centum as a penalty to the amount of the duty due on
 870 such list in all cases of wilful neglect or refusal to make and
 871 render a list or return, and, in all cases of a false or fraudu-
 872 lent list or return having been rendered, to add one hundred
 873 per centum, as a penalty, to the amount of duty ascer-
 874 tained to be due, the duty and the additions thereto as pen-
 875 alty to be assessed and collected in the manner provided
 876 for in other cases of wilful neglect or refusal to render a
 877 list or return, or of rendering a false and fraudulent return:
 878 *Provided*, That any party, in his or her own behalf, or as
 879 guardian or trustee, shall be permitted to declare, under
 880 oath or affirmation, the form and manner of which shall be
 881 prescribed by the Commissioner of Internal Revenue, that
 882 he or she, *or his or her ward or beneficiary*, was not possessed
 883 of an income of six hundred dollars, liable to be assessed

884 according to the provisions of this act; or may declare that
885 he or she has been assessed and paid an income duty else-
886 where in the same year, under authority of the United States,
887 upon [all of] his or her gains and profits, [as provided by
888 this act,] *as prescribed by law*, and if the assistant as-
889 sessor shall be satisfied of the truth of the declaration, shall
890 thereupon be exempt from income duty in said district; or
891 if the list or return of any party shall have been increased
892 by the assistant assessor, such party may exhibit his books
893 and accounts, and be permitted to prove and declare, under
894 oath or affirmation, the amount of annual income liable to
895 be assessed; but such oaths and evidence shall not be con-
896 sidered as conclusive of the facts, and no deductions claimed
897 in such cases shall be made or allowed until approved by
898 the assistant assessor. Any person feeling aggrieved by the
899 decision of the assistant assessor in such cases may appeal
900 to the assessor of the district, and his decision thereon, un-
901 less reversed by the Commissioner of Internal Revenue,
902 shall be final, and the form, time, and manner of proceed-
903 ings shall be subject to rules and regulations to be prescribed
904 by the Commissioner of Internal Revenue.”

905 That section one hundred and nineteen be amended by
906 striking out the words “for thirty days,” and, after the words
907 “for ten days after,” inserting the words “notice and.”

908 [That section one hundred and twenty be amended by

909 striking out, at the end thereof, the word “act,” and insert-
910 ing in lieu thereof the word “section.”]

911 That section one hundred and twenty-five be amended
912 by striking therefrom the word “and,” following the word
913 “custody,” and inserting in lieu thereof the word “any.”

914 That section one hundred and thirty-three be amended
915 by adding, at the end thereof, the following words: “*Pro-*
916 *vided*, That no duty shall be levied in respect of any suc-
917 cession vesting before or subsequent to the passage of this
918 act, where the successor shall be the [husband] or wife of the
919 predecessor.”

920 That section one hundred and thirty-five be amended
921 by striking therefrom the word “extension,” and inserting
922 in lieu thereof the word “extinction.”

923 That section one hundred and forty-nine be amended
924 by striking out the word “assment,” and inserting in lieu
925 thereof the word “assessment.”

926 That section one hundred and fifty-eight be amended
927 by striking out all after the enacting clause, and inserting in
928 lieu thereof the following, to wit: “That any person or per-
929 sons who shall make, sign, or issue, or who shall cause to
930 be made, signed, or issued, any instrument, document, or
931 paper of any kind or description whatsoever, or shall accept,
932 negotiate, or pay, or cause to be accepted, negotiated, or paid,
933 any bill of exchange, draft, or order, or promissory note, for

934 the payment of money, without the same being duly stamped
935 or having thereupon an adhesive stamp for denoting the duty
936 chargeable thereon, with intent to evade the provisions of this
937 act, shall for every such offence forfeit the sum of fifty
938 dollars, and such instrument, document, or paper, bill, draft,
939 order, or note shall be deemed invalid and of no effect: *Pro-*
940 *vided*, That the title of a purchaser of land, by deed duly
941 stamped, shall not be defeated or affected by the want of a
942 proper stamp on any deed conveying said land by any person
943 from, through, or under whom his grantor claims or holds
944 title: *And provided, further*, That hereafter, in all cases
945 where the party has not affixed to any instrument required
946 by the one hundred and fifty-first section of the act of June
947 thirtieth, eighteen hundred and sixty-four, or the schedule
248 marked B thereunto annexed, the stamp thereby required to
949 be thereunto affixed, at the time of making or issuing the
950 said instrument, and he or they or any party having an in-
951 terest therein shall be subsequently desirous of affixing such
952 stamp to said instrument, he or they shall appear before the
953 collector of the revenue of the proper district, who shall,
954 upon the payment of the price of the proper stamp required
955 by law, and of a penalty of fifty dollars, and, where the
956 whole amount of the duty denoted by the stamp required
957 shall exceed the sum of fifty dollars, on payment also of in-
958 terest at the rate of six per centum on said duty from the

959 day on which such stamp ought to have been affixed, affix
 960 the proper stamp to such instrument and note upon the
 961 margin of said instrument the date of his so doing, and the
 962 fact that such penalty has been paid, and such instrument
 963 shall thereupon be deemed and held to be as valid to all in-
 964 tents and purposes as if stamped when made or issued: *And*
 965 *provided, further,* That where it shall appear to said collector,
 966 upon oath or otherwise, to his satisfaction that any such in-
 967 strument has not been duly stamped at the time of making
 968 or issuing the same by reason of accident, mistake, inadvert-
 969 ence, or urgent necessity, and without any wilful design to
 970 defraud the United States of the stamp duty, or to evade or
 971 delay the payment thereof, then and in such case, if such
 972 instrument shall, within twelve calendar months after the
 973 making or issuing thereof, be brought to the said collector of
 974 revenue to be stamped and the stamp duty chargeable thereon
 975 shall be paid, it shall be lawful for the said collector to remit
 976 the penalty aforesaid and to cause such instrument to be
 977 duly stamped."

978 That section one hundred and sixty be amended by insert-
 979 ing before the word "injury" the word "accidental," and by
 980 striking out the words "while travelling;" also by striking
 981 out after the words "nor on certificates" the word "or,"
 982 and inserting in lieu thereof the word "of;" and by striking

983 out the words “ other articles,” and inserting in lieu thereof
 984 the word “ hay.”

985 That section one hundred and sixty-five be amended by
 986 striking out in the proviso the words “ act contained,” and
 987 inserting in lieu thereof the word “ section.”

988 That section one hundred and sixty-seven be amended
 989 by striking out the word “ or ” where it occurs the second
 990 time, and inserting after the word “ sell ” the words “ expose
 991 for sale.”

992 That section one hundred and sixty-eight be amended
 993 by striking out the words “ lucifer or friction matches and
 994 cigar lights or wax tapers.”

995 That section one hundred and sixty-nine be amended
 996 by inserting after the words “ who shall offer,” the words “ or
 997 expose;” and by inserting after the words “ so offered,” the
 998 words “ or exposed;” [and by inserting in the proviso, after
 999 the words “ imported articles,” the words “ except lucifer or
 1000 friction matches, cigar lights, and wax tapers.”]

1001 [That “ Schedule B,” preceding section one hundred and
 1002 seventy-one, in the paragraphs relating to “ Bill of Exchange,
 1003 (inland,)” be amended by striking out all of said paragraphs,
 1004 and inserting in lieu thereof the following:

1005 “ Bill of exchange, (inland,) draft, or order for the pay-
 1006 ment of any sum of money, otherwise than at sight or on

1007 demand, for every hundred dollars, or fractional part thereof,
1008 five (5) cents.

1009 “Loan of money.—Any loan of money, or any advance
1010 of money on security, whether represented by note, certifi-
1011 cate, check, receipt, or other evidence, not otherwise pro-
1012 vided for, and not including mortgages, if on demand, for
1013 every hundred dollars, or fractional part thereof, two (2)
1014 cents.

1015 “If to be paid at a time designated, for every hundred
1016 dollars, or fractional part thereof, five (5) cents: *Provided,*
1017 That any note or other evidence of debt, payable on demand,
1018 shall be void after thirty days from date, unless it has been
1019 protested within that time, or shall have been stamped with
1020 duty within that time, at the rate of five cents for every
1021 hundred dollars or fractional part thereof; and any pawn-
1022 broker’s certificate for an amount of loan less than five dol-
1023 lars shall not require to be stamped;”] and in paragraph
1024 marked “receipts,” by inserting, after the word “property,”
1025 the words “except receipts issued by any persons, firm, or
1026 companies doing business as an express or express company
1027 on the delivery of any property for transportation, *the charge*
1028 *upon which exceeds one dollar;*” [and that “Schedule C,”
1029 preceding section one hundred and seventy-one, be amended
1030 in all the paragraphs concerning “playing cards” by striking
1031 out, wherever it occurs, the word “retail.”] *Add at the end*

1032 of the paragraph marked "receipts the following: Pro-
 1033 vided, That when two or more persons shall sign the same
 1034 receipt, one stamp, equal in value to the several stamps re-
 1035 quired by this act, may be affixed to said receipt in lieu of
 1036 said several stamps.

1037 That "Schedule B," preceding section one hundred and
 1038 seventy-one, be further amended by striking out the word
 1039 "lease" in the proviso in the clause taxing "mortgages,
 1040 and so forth; and also by adding to said proviso the follow-
 1041 ing: "*And provided further, That upon each and every*
 1042 *assignment of any lease a stamp duty shall be required and*
 1043 *paid equal to that imposed on the original instrument, in-*
 1044 *creased by a stamp duty on the consideration or value of*
 1045 *the assignment equal to that imposed upon the conveyance*
 1046 *of land for similar consideration or value."*

1047 That section one hundred and seventy-one be amended
 1048 by inserting [before the words "refined coal oil," the words
 1049 "crude petroleum or rock oil;" and] after the words "all de-
 1050 scriptions," [by inserting the words] *bullion* ["quicksilver,
 1051 lucifer or friction matches, cigar lights, and wax tapers."]

1052 That section one hundred and seventy-nine be amended
 1053 by striking therefrom the words "if a collector or deputy
 1054 collector," and by adding at the end of the words "use of
 1055 the United States," the words "and where any penalty is
 1056 paid without suit, or before judgment, and a moiety of the

1057 same is claimed by any person as informer, the Secretary of
 1058 the Treasury, on application to him, under such regulations
 1059 as he shall prescribe, shall determine whether any claimant
 1060 is entitled to such moiety and to whom the same shall be
 1061 paid."

1 SEC. 2. *And be it further enacted*, That from and after
 2 the passage of this act the proviso to section one hundred
 3 and sixty-nine of the act to which this act is an amendment
 4 shall not be held to apply to lucifer matches, friction matches,
 5 or other articles made in part of wood and used for like pur-
 6 poses, nor to cigar lights and wax [tapers; and this section
 7 shall take effect from and after the passage of this act, any-
 8 thing hereinafter to the contrary notwithstanding.]

1 [SEC. 3. *And be it further enacted*, That from and after
 2 the first day of April, eighteen hundred and sixty-five, there
 3 shall be levied, collected, and paid, in lieu of the duty now
 4 provided by law, on all cotton upon which no duty has been
 5 levied, collected, or paid, and which is not exempted by law,
 6 a duty of six cents per pound until the first day of July,
 7 eighteen hundred and sixty-six, and on and after that
 8 date a duty of five cents per pound, which shall be and
 9 remain a lien thereon until said duty shall have been paid,
 10 in the possession of any person or persons whomsoever;
 11 and the allowance or drawback which shall hereafter be
 12 allowed upon articles on which any internal duties or tax

13 shall have been paid, manufactured exclusively of cotton,
 14 shall be at the same rate per pound on such articles so manu-
 15 factured, when exported, as shall be proven, to the satisfac-
 16 tion of the Secretary of the Treasury, under such regulations
 17 as he may prescribe, to have been actually paid per pound
 18 on the cotton from which said articles are manufactured.]

1 SEC. [4.] 3. *And be it further enacted*, That in addition to
 2 the duties imposed in section ninety-four of the act to which
 3 this is an amendment, as hereinbefore amended, there shall
 4 be levied, collected, and paid upon the goods, wares, and
 5 merchandise therein mentioned, except as hereinafter other-
 6 wise provided, an increase of one-fifth or twenty per centum
 7 of the duties or rates of duty now provided in said sec-
 8 tion, whether ad valorem or specific: *Provided*, That the
 9 additional duties or rates of duty herein mentioned shall not
 10 apply to coal [,] illuminating oil, refined, and naphtha, benzine
 11 and benzole, *coal*, paper of all descriptions, printed books,
 12 magazines, pamphlets, reviews, and similar publications, cot-
 13 ton, [manufactured tobacco, snuff, cigars, cigarettes, and
 14 cheroots.]

1 [SEC. 5. *And be it further enacted*, That every national-
 2 banking association, State bank, or State banking association,
 3 shall pay a tax of ten per centum on the amount of notes
 4 of any State bank or State banking association, paid out by

5 them after the first day of January, eighteen hundred and
6 sixty-six.]

1 SEC. [6.] 4. *And be it further enacted*, That there shall
2 be levied, collected, and paid on all crude petroleum or rock oil
3 that may be produced and sold, or removed for consumption
4 or sale, a duty of [six] *two* cents on each and every gallon; and
5 all petroleum or rock oil that may be in possession of the pro-
6 ducers at the place of production on the day when this act takes
7 effect, shall be held and treated as if produced on that day; and
8 the said duty shall be paid by the owner, agent, or superintend-
9 ent of the well from which the petroleum or rock oil has been
10 produced within [five] *ten* days after the time of rendering the
11 account required to be rendered by law of petroleum or rock oil
12 so chargeable with duty; and the said duty shall be a lien upon
13 the same and on the well producing the same, with the build-
14 ings, fixtures, vessels, machinery and tools, and on the lot or
15 tract of land where the same may be, until the said duty shall
16 be paid; and the person paying such duty, if other than the
17 actual owner of said petroleum, shall have a lien on such petro-
18 leum for the repayment of the duties so advanced by him:
19 *Provided*, That any person who shall produce petroleum or
20 rock oil, and use or refine the same without having paid the
21 duty as aforesaid, shall, in addition to all other penalties and
22 forfeitures, be liable to pay double the amount of duties as
23 aforesaid thereon.

1 SEC. [7.] 5. *And be it further enacted,* That every per-
2 son who shall be the owner of any well producing petroleum
3 or rock oil, or who shall have such well under his superintend-
4 ence, either as agent for the owner or on his now account, and
5 every person who shall use any well as aforesaid, either as
6 owner, agent, or otherwise, shall, from day to day, make true
7 and exact entry, or cause to be entered in a book to be kept
8 for that purpose the number of gallons of crude petroleum or
9 rock oil [produced, and also the number of gallons] *barrel-*
10 *led or* removed for storage, or for sale, or for consumption;
11 which book shall be open at all times when required for
12 the inspection of the assessor, assistant assessor, collector,
13 deputy collector or inspector, who may take any memorandums
14 or transcript thereof; and on the first, eleventh, and twenty-
15 first days of each and every month, or within five days there-
16 after, the owner, agent, or superintendent shall render to the
17 assessor of the district an account in duplicate of the number
18 of gallons of petroleum or rock oil [produced, and also of the
19 number of gallons] sold, and of the number of gallons *bar-*
20 *relled or* removed for consumption or sale or storage, not
21 before accounted for.

1 SEC. [8.] 6. *And be it further enacted,* That all petro-
2 leum or rock oil, before the same is used or removed for any
3 purpose, shall be inspected and gauged by some inspector
4 appointed for the performance of such duties, who shall mark

5 upon the cask, [tank,] or [other] vessel, containing such petro-
 6 leum or rock oil, in a manner to be prescribed by the Com-
 7 missioner of Internal Revenue, the quantity of the contents
 8 of such cask, [tank,] or vessel, with the date of inspection and
 9 the name of the inspector, and shall make a return of all
 10 petroleum or rock oil so inspected, with the name of the pro-
 11 ducer, to the collector, and a duplicate thereof to the assessor
 12 of the district. And any person who shall attempt fraudulently
 13 to evade the payment of the duty upon any petroleum or
 14 rock oil by changing in any manner the mark upon any such
 15 cask, [tank,] or vessel, shall forfeit the sum of one hundred
 16 dollars for each cask, [tank,] or vessel so altered or changed, to
 17 be recovered in the manner provided for the recovery of pen-
 18 alties imposed by the act to which this act is an amendment;
 19 and any inspector or other person who shall knowingly put
 20 upon any such cask, [tank,] or vessel any false or fraudulent
 21 mark shall be liable to the same penalty hereinbefore provided
 22 for each cask, [tank,] or vessel so fraudulently marked; and
 23 any person who shall purchase or sell any empty cask, [tank,]
 24 or vessel with the inspection marks thereon, or who shall use
 25 the same without removing the inspection marks therefrom,
 26 for the purpose of selling any other petroleum or rock oil than
 27 that so inspected, shall be [subject] *subject* to a like penalty
 28 for each cask, [tank,] or vessel so purchased, sold, or used.

1 SEC. [9.] 7. *And be it further enacted, That wherever,*

2 under the proviso to section one hundred and three, the addition
3 to any fares shall amount to a sum involving the fraction of
4 one cent, any person or company liable to the duty of two and
5 one-half per centum, as in said section provided, shall be
6 authorized to add to such fare one cent in lieu of such fraction.

1 SEC. [10.] 8. *And be it further enacted*, That lucifer or
2 friction matches, and cigar lights and wax tapers, may be trans-
3 ferred, without payment of duty, directly from the place of
4 manufacture to a bonded warehouse established in conformity
5 with law and treasury regulations; and upon the execution of
6 such transportation bonds, or other security as the Secretary
7 of the Treasury may prescribe, said bonds to be taken by
8 the collector in the district from which such removal is made,
9 and may be withdrawn therefrom for consumption after affix-
10 ing the stamps thereto, as provided by the act to which this
11 act is an amendment, or may be removed therefrom for ex-
12 port to a foreign country without payment of duty or affixing
13 stamps thereto, in conformity with the provisions of the act
14 aforesaid, relating to the removal of distilled spirits, all the
15 rules and regulations and conditions of which, as far as appli-
16 cable, shall apply to lucifer or friction matches, cigar lights,
17 and wax tapers in bonded warehouse. And no drawback
18 shall in any case be allowed upon any lucifer or friction
19 matches, cigar lights, or wax tapers upon which any excise

20 duty has been paid, or stamps affixed, either before or after
21 they have been placed in bonded warehouse.

1 SEC. [11.] 9. *And be it further enacted*, That any person
2 required by law to be licensed as a manufacturer of tobacco,
3 snuff, or cigars, before said license is issued, shall give a bond
4 to the United States in such sum as shall be required by the
5 collector, and with one or more sureties to be approved by
6 the collector, conditioned that he will comply with all the
7 requirements of law in regard to any persons, firms, compa-
8 nies, or corporations engaged in the manufacture of tobacco,
9 snuff, or cigars; that he will not manufacture nor employ
10 others to manufacture tobacco, snuff, or cigars without first
11 obtaining the requisite permit for such manufacture; that he
12 will not engage in any attempt by himself or by collusion
13 with others to defraud the government of any duty or tax on
14 any manufacture of tobacco, snuff, or cigars; that he will
15 render truly and correctly all the returns, statements, and in-
16 ventories prescribed for manufacturers of tobacco, snuff, and
17 cigars, and will pay to the collector of the district all the duty
18 or taxes which may or should be assessed and due on any
19 tobacco, snuff, or cigars, so manufactured, and that he will not
20 knowingly sell, purchase, or receive for sale any such tobacco,
21 snuff, or cigars which has not been inspected, branded, or
22 stamped, as required by law, or upon which the tax has not
23 been paid.

1 SEC. [12.] 10. *And be it further enacted*, That all persons
2 and every person who shall engage or be concerned in the
3 business of a lottery dealer without having first obtained a
4 license so to do, under such rules and regulations as shall be
5 prescribed by the Secretary of the Treasury, shall forfeit and
6 pay a penalty of one thousand dollars, to be assessed by the as-
7 sessor of the proper district and collected as assessed taxes are
8 collected, subject, nevertheless, to the provisions of this [act]
9 law relating to erroneous assessments, and shall, on convic-
10 tion by any court of *competent* jurisdiction, suffer im-
11 prisonment for a period not exceeding a year, at
12 the discretion of the court. And it shall be the duty
13 of all managers and proprietors, and their agents, to
14 keep, or cause to be kept, just and true books of account
15 wherein all their transactions shall be plainly and legibly
16 set forth, which books of account shall at all reasonable
17 times and hours be subject to the inspection of the assessor,
18 assistant assessor, revenue agent, and inspector of the
19 proper district; and any manager, proprietor, agent, or
20 vender under this act, who shall refuse or prohibit such
21 inspection of his or their books, as aforesaid, shall pay a
22 penalty of one thousand dollars or suffer imprisonment for a
23 term not exceeding one year for every such offence.

1 SEC. [13] 11. *And be it further enacted*, That the
2 capital of any State bank or banking association which has

3 *ceased or shall cease to exist, or which has been or shall be*
 4 *converted into a national bank, [was intended to be and*
 5 *shall be assumed to be,] for all the purposes of the act to*
 6 *which this is an amendment, shall be assumed to be the capital*
 7 *as it existed immediately before such bank ceased to exist or*
 8 *was converted as aforesaid. And whenever the outstanding*
 9 *circulation of any bank, association, corporation, company,*
 10 *or person shall be reduced to an amount not exceeding five per*
 11 *centum of the chartered or declared capital, said circulation*
 12 *shall be free from taxation. And whenever any State bank*
 13 *or banking association has been converted into a national*
 14 *banking association, and such national banking association*
 15 *has assumed the liabilities of such State bank or banking asso-*
 16 *ciation, including the redemption of its bills, such national*
 17 *banking association shall be held to make the required return*
 18 *and payment on the circulation outstanding, so long as such*
 19 *circulation shall exceed five per centum of the capital before*
 20 *such conversion of such State bank or banking association.*

1 SEC. [14.] 12. *And be it further enacted, That in any port*
 2 *of the United States in which there is more than one col-*
 3 *lector of internal revenue, the Secretary of the Treasury shall*
 4 *designate one of said collectors to have charge of all matters*
 5 *relating to the exportation of articles subject to duty under*
 6 *the laws to provide internal revenue; and at such ports as*
 7 *the Secretary of the Treasury may deem necessary there shall*

8 be an officer appointed by him to superintend all matters of
9 exportation and drawback, under the direction of the collector,
10 whose compensation therefor shall be prescribed by the Sec-
11 retary of the Treasury, not exceeding, however, in any case,
12 an annual rate of two thousand dollars, which, together with
13 the office expenses of such superintendence, shall not be in-
14 cluded in the maximum of the aggregate expenses of the
15 office of the said collector. And all books, papers, and docu-
16 ments in the bureau of drawback in the different ports, relating
17 to the drawback of duties paid under the internal revenue
18 laws, shall be delivered to said collector of internal revenue.

1 SEC. [15.] 13. *And be it further enacted*, That all pro-
2 visions of any former act inconsistent with the provisions of this
3 act are hereby repealed: *Provided, however*, That no duty im-
4 posed by any previous act, which has become due or of which
5 return has been or ought to be made, shall be remitted or re-
6 leased by this act, but the same shall be collected and paid, and
7 all fines and penalties heretofore incurred shall be enforced and
8 collected, and all offences heretofore committed shall be pun-
9 ished as if this act had not been passed; and the Commissioner
10 of Internal Revenue, under the direction of the Secretary of
11 the Treasury, is authorized to make all necessary regulations
12 and to prescribe all necessary forms and proceedings for the
13 collection of such taxes and the enforcement of such fines
14 and penalties for the execution of the provisions of this act.

1 SEC. [16.] 14. *And be it further enacted, That the*
 2 *privilege of purchasing supplies of goods imported from*
 3 *foreign countries for the use of the United States, duty free,*
 4 *which now does or hereafter shall exist by provision of law,*
 5 *shall be extended, under such regulations as the Secretary of*
 6 *the Treasury may prescribe, to all articles of domestic pro-*
 7 *duction which are subject to tax by the provisions of this act.*

1 SEC. [17.] 15. *And be it further enacted, That this act*
 2 *shall be in force and effect on and after the first day of April,*
 3 *in the year eighteen hundred and sixty-five, unless otherwise*
 4 *provided by this act.*

1 SEC. —. *And be it further enacted, That all persons*
 2 *licensed under the provisions of this act or the act to which*
 3 *this is an amendment, and who are engaged in the sale of*
 4 *goods, wares, or merchandise, or of articles produced or man-*
 5 *ufactured, whether foreign or domestic, shall, within ten days*
 6 *after the first day of each and every month, make return,*
 7 *under oath or affirmation, of the amount of goods, wares, and*
 8 *merchandise, or articles sold during the month preceding,*
 9 *and shall pay thereon a tax of one-half of one per*
 10 *centum; and all such persons, in the assessment and col-*
 11 *lection of the tax imposed by this section, shall be subject to*
 12 *the provisions of law relating to the assessment and collection*
 13 *of taxes of manufacturers, mentioned in the eighty-second sec-*
 14 *tion of the act to which this is an amendment, as far as the*

15 *the same are applicable. And the Commissioner of Internal*
16 *Revenue, with the approval of the Secretary of the Treasury,*
17 *is authorized to make all needful rules and regulations for the*
18 *assessment and collection of the tax imposed by this section.*

1 SEC. —. *And be it further enacted, That the President*
2 *be, and he hereby is, authorized, by and with the advice and*
3 *consent of the Senate, to appoint in the Treasury Department*
4 *an additional Auditor, to be designated the Auditor of Inter-*
5 *nal Revenue, who shall receive a salary of three thousand*
6 *dollars, and whose duty it shall be, under the direction of the*
7 *Secretary of the Treasury, to receive, examine, and audit all*
8 *accounts against the office of internal revenue, and to certify*
9 *the balance, and transmit the accounts, with the vouchers and*
10 *certificate to the First Comptroller for his decision thereon.*
11 *The Secretary of the Treasury is authorized to appoint and*
12 *assign to said Auditor such number of clerks, not exceeding*
13 *five in all, as may be necessary for the performance of the*
14 *duties herein designated.*

1 SEC. —. *And be it further enacted, That all lists that*
2 *shall have been received and receipted for by any collector,*
3 *prior to his resignation or removal from office, shall be col-*
4 *lected by him in the same manner and with the same authority*
5 *as if he had not resigned or been so removed; and in case of*
6 *the death of any collector such lists shall be collected by the*
7 *personal representative of the said collector: Provided, how-*

8 ever, That whenever a collector shall be removed from office
 9 for official misconduct, it shall and may be lawful for the
 10 Secretary of the Treasury to appoint a suitable person to col-
 11 lect the lists in the hands of the collector so removed, and to
 12 require of such person such security as may be necessary, to
 13 allow him such compensation for the service as he may judge
 14 to be just and equitable, to be paid by the outgoing collector.
 15 And any person so appointed shall have the same authority
 16 for collecting such taxes as the collector himself would have
 17 had.

1 SEC. —. And be it further enacted, That the Secretary
 2 of the Treasury is hereby authorized to appoint a commission,
 3 consisting of three persons, to inquire and report, at the ear-
 4 liest practicable moment, upon the subject of raising, by taxa-
 5 tion, such revenue as may be necessary in order to supply the
 6 wants of the government, having regard to, and including, the
 7 sources from which such revenue should be drawn, and the
 8 best and most efficient mode of raising the same ; and that such
 9 commission have power to inquire into the manner and effi-
 10 ciency of the present and past methods of collecting the internal
 11 revenue, and to take testimony in such manner and under such
 12 regulations as may be prescribed by the Secretary of the
 13 Treasury. And such commissioners shall receive for their
 14 services three hundred dollars a month for the time necessarily
 15 employed, and their necessary travelling expenses.

1 SEC. —. *And be it further enacted, That, from and*
 2 *after the first day of April next, and during the present war,*
 3 *and for one year thereafter, all acts and parts of acts*
 4 *granting allowances or bounties on the tonnage of vessels*
 5 *engaged in the bank or other cod fisheries be, and the same*
 6 *are hereby, and during the time aforesaid shall have no force*
 7 *or effect.*

1 SEC. —. *And be it further enacted, That, in lieu of the*
 2 *present rates of postage on letters, there shall be charged, from*
 3 *and after the first day of July next, for every single letter in*
 4 *manuscript, or paper of any kind in which information shall*
 5 *be asked for or communicated in writing or by signs or*
 6 *marks, conveyed in the mails, five cents; and for a double or*
 7 *other multiple letter there shall be charged an increased rate*
 8 *according to the present rates, five cents being computed the*
 9 *unit instead of three cents.*

1 SEC. —. *And be it further enacted, That section one*
 2 *hundred and ten be amended by inserting after the words*
 3 *“first day of July, eighteen hundred and sixty-four,” the words:*
 4 *Provided, That, on and after the first day of July, eighteen*
 5 *hundred and sixty-five, in lieu of the rates of duty on circula-*
 6 *tion prescribed by this section, there shall be levied, collected,*
 7 *and paid a duty of one-quarter of one per centum each*
 8 *month upon the average amount of circulation issued by any*
 9 *bank, association, corporation, company, or person; and from*

10 *and after the first day of January, eighteen hundred and*
11 *sixty-six, a duty of one-half of one per centum each month*
12 *upon the average amount of such circulation as aforesaid. And*
13 *any bank which shall hereafter abstain from issuing or reissu-*
14 *ing any circulation, shall be authorized to deduct and withhold*
15 *from the holders of its outstanding circulation the amount of*
16 *taxes which said bank shall pay thereon under this act. And*
17 *whenever any part of said outstanding circulation shall be*
18 *presented for redemption to such banks after the first day of*
19 *August next, the same shall be redeemed by the bank paying*
20 *to the holder thereof, in lawful money of the United States,*
21 *the amount due by the face of such circulation, less the taxes*
22 *paid thereon, after the first day of July next by said bank.*

Passed the House of Representatives February 18, 1865.

Attest:

EDWARD McPHERSON, *Clerk,*

By CLINTON LLOYD, *Chief Clerk.*